

Town of Scituate  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended March 31, 2019

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 29,100,642	\$ -
Last Year's Levy Tax Collection	734,315	-
Prior Years Property Tax Collection	192,466	-
Interest & Penalty	207,178	-
PILOT & Tax Treaty (excluded from levy) Collection	-	-
Other Local Property Taxes	-	-
Licenses and Permits	131,327	-
Fines and Forfeitures	82,962	-
Investment Income	65,682	-
Departmental	437,570	-
Rescue Run Revenue	451,443	-
Police & Fire Detail	20,221	-
Other Local Non-Property Tax Revenues	92,948	-
Tuition	-	-
Impact Aid	-	-
Medicaid	-	138,569
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	350,146
CDBG	-	-
COPS Grants	-	-
SAFER Grants	121,976	-
Other Federal Aid Funds	18,000	891,692
MV Excise Tax Reimbursement	71,269	-
State PILOT Program	-	-
Distressed Community Relief Fund	-	-
Library Resource Aid	104,646	-
Library Construction Aid	-	-
Public Service Corporation Tax	132,283	-
Meals & Beverage Tax / Hotel Tax	79,268	-
LEA Aid	-	3,399,158
Group Home	-	-
Housing Aid Capital Projects	-	60,072
Housing Aid Bonded Debt	152,227	-
State Food Service Revenue	-	2,915
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	-	-
Motor Vehicle Phase Out	202,451	-
Other Revenue	-	274,808
Local Appropriation for Education	-	19,265,635
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
<b>Total Revenue</b>	<b>\$ 32,398,874</b>	<b>\$ 24,382,995</b>
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	37,486	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
<b>Total Other Financing Sources</b>	<b>\$ 37,486</b>	<b>\$ -</b>

Town of Scituate  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended March 31, 2019

EXPENDITURES	General Government	Finance	Social Services	Centralized IT	Planning	Libraries	Public Works	Parks and Rec	Police Department
Compensation- Group A	\$ 207,890	\$ 330,207	\$ 114,530	\$ -	\$ 122,082	\$ -	\$ 634,201	\$ 142,305	\$ 1,290,931
Compensation - Group B	-	-	-	-	-	-	-	-	317,740
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	-	-	-	-	-	-	66,215	-	151,206
Overtime - Group B	-	-	-	-	-	-	-	-	31,593
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	27,482
Active Medical Insurance - Group A	40,541	67,056	22,326	-	32,781	-	132,213	24,420	263,239
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	64,746
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	2,320	3,837	1,277	-	1,876	-	7,565	1,397	15,062
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	3,705
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	16,305	26,969	8,979	-	13,184	-	53,174	9,821	131,910
Life Insurance	1,185	1,960	653	-	958	-	3,865	714	9,588
State Defined Contribution- Group A	1,618	2,677	891	-	1,309	-	5,278	975	28,784
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	2,585
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	42,806	-	-	-	-	-	-	-	-
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	844,167
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	24,082	39,832	13,262	-	19,472	-	78,535	14,506	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	38,460
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	348,308	111,961	9,587	-	9,645	-	101,288	13,453	75,214
Materials/Supplies	34,354	4,042	1,614	-	11,267	-	136,773	53,928	27,204
Software Licenses	910	25,213	-	-	-	-	-	-	21,565
Capital Outlays	-	-	-	-	-	-	178,354	8,000	208,199
Insurance	125,758	-	-	-	-	-	-	-	-
Maintenance	-	-	-	-	199	-	69,818	-	-
Vehicle Operations	-	-	1,446	-	-	-	89,937	-	72,231
Utilities	8,986	4,773	1,597	-	2,617	-	110,948	-	10,603
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	42,864	-	-
Revaluation	-	139,573	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	53,048	-	-
Trash Removal & Recycling	-	-	-	-	-	-	524,374	-	-
Claims & Settlements	22,487	-	-	-	-	-	-	-	-
Community Support	65,493	-	-	-	-	-	-	-	-
Other Operation Expenditures	123,275	104,004	2,877	-	39,896	594,455	15,600	-	40,253
Tipping Fees	-	-	-	-	-	-	163,883	-	-
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,066,317</b>	<b>\$ 862,105</b>	<b>\$ 179,039</b>	<b>\$ -</b>	<b>\$ 255,286</b>	<b>\$ 594,455</b>	<b>\$ 2,467,933</b>	<b>\$ 269,519</b>	<b>\$ 3,676,465</b>

Town of Scituate  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended March 31, 2019

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ -	\$ -	\$ 96,267	\$ -	\$ -	\$ -	\$ 2,938,413	\$ 9,883,270
Compensation - Group B	-	-	-	-	-	-	317,740	811,912
Compensation - Group C	-	-	-	-	-	-	-	2,966,294
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	-	-	-	-	-	-	217,421	-
Overtime - Group B	-	-	-	-	-	-	31,593	-
Overtime - Group C	-	-	-	-	-	-	-	26,344
Police & Fire Detail	-	-	-	-	-	-	27,482	-
Active Medical Insurance - Group A	-	-	25,046	-	-	-	607,622	1,161,104
Active Medical Insurance- Group B	-	-	-	-	-	-	64,746	95,385
Active Medical Insurance- Group C	-	-	-	-	-	-	-	348,485
Active Dental insurance- Group A	-	-	1,433	-	-	-	34,766	89,146
Active Dental Insurance- Group B	-	-	-	-	-	-	3,705	7,323
Active Dental Insurance- Group C	-	-	-	-	-	-	-	26,756
Payroll Taxes	-	-	10,073	-	-	-	270,415	372,748
Life Insurance	-	-	732	-	-	-	19,656	21,567
State Defined Contribution- Group A	-	-	1,000	-	-	-	42,532	209,851
State Defined Contribution - Group B	-	-	-	-	-	-	2,585	17,239
State Defined Contribution - Group C	-	-	-	-	-	-	-	62,983
Other Benefits- Group A	-	-	-	-	-	-	42,806	32,680
Other Benefits- Group B	-	-	-	-	-	-	-	2,685
Other Benefits- Group C	-	-	-	-	-	-	-	9,808
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	844,167	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	-	14,877	-	-	-	204,566	1,428,419
State Defined Benefit Pension - Group B	-	-	-	-	-	-	38,460	79,168
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	151,495
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-
Purchased Services	-	-	36,000	-	-	-	705,455	3,209,282
Materials/Supplies	-	-	21,954	-	-	-	291,135	834,534
Software Licenses	-	-	-	-	-	-	47,689	122,737
Capital Outlays	57,225	-	62,405	-	-	-	514,183	-
Insurance	-	-	-	-	-	-	125,758	95,428
Maintenance	7,330	-	-	-	-	-	77,347	418,331
Vehicle Operations	68,613	-	-	-	-	-	232,227	8,450
Utilities	44,803	-	-	-	-	-	184,328	460,626
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	42,864	-
Revaluation	-	-	-	-	-	-	139,573	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	53,048	-
Trash Removal & Recycling	-	-	-	-	-	-	524,374	-
Claims & Settlements	-	-	-	-	-	-	22,487	-
Community Support	-	-	-	-	-	-	65,493	-
Other Operation Expenditures	1,033,154	-	858	-	-	-	1,954,372	1,732,106
Tipping Fees	-	-	-	-	-	-	163,883	-
Local Appropriation for Education	-	-	-	19,265,635	-	-	19,265,635	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	675,826	-	675,826	-
Municipal Debt- Interest	-	-	-	-	58,846	-	58,846	-
School Debt- Principal	-	-	-	-	370,000	-	370,000	-
School Debt- Interest	-	-	-	-	195,739	-	195,739	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	211,422	211,422	-
Rounding	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,211,125</b>	<b>\$ -</b>	<b>\$ 270,646</b>	<b>\$ 19,265,635</b>	<b>\$ 1,300,411</b>	<b>\$ 211,422</b>	<b>\$ 31,630,359</b>	<b>\$ 24,686,157</b>

Financing Uses: Transfer to Capital Funds	\$ -	\$ -
Financing Uses: Transfer to Other Funds	521,150	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
<b>Total Other Financing Uses</b>	<b>\$ 521,150</b>	<b>\$ -</b>
<b>Net Change in Fund Balance<sup>1</sup></b>	<b>284,851</b>	<b>(303,163)</b>
<b>Fund Balance1- beginning of year</b>	<b>\$5,621,001</b>	<b>\$5,546,107</b>
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	-	-
<b>Fund Balance<sup>1</sup> - beginning of year adjusted</b>	<b>5,621,001</b>	<b>5,546,107</b>
Rounding	-	-
<b>Fund Balance<sup>1</sup> - end of year</b>	<b>\$ 5,905,852</b>	<b>\$ 5,242,944</b>

<sup>1</sup> and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Scituate  
Annual Supplemental Transparency Report (MTP2)  
Combining Schedule of  
Reportable Government Services with  
Reconciliation to MTP2  
Municipal  
Fiscal Year Ended March 31, 2019

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance <sup>1</sup>	Beginning Fund Fund Balance <sup>1</sup> (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance <sup>1</sup> (Deficit)	Ending Fund Balance <sup>1</sup> (Deficit)
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018</b>						\$ 5,621,001	-	\$ 5,621,001	
<i>No funds removed from RGS for fiscal 2018</i>						-	-	-	
<i>No funds added to RGS for Fiscal 2018</i>						-	-	-	
<i>No misc. adjustments made for fiscal 2018</i>						-	-	-	
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018 adjusted</b>						<u>\$ 5,621,001</u>	<u>-</u>	<u>\$ 5,621,001</u>	
General Fund	\$ 32,276,898	\$ 37,486	\$ 12,777,318	\$ 19,265,635	\$ 271,431	\$ 5,620,051	\$ -	\$ 5,620,051	\$ 5,891,482
Scituate Partnership For Success	121,976	-	108,555	-	13,421	949	-	949	14,370
<b>Totals per audited financial statements</b>	<u>\$ 32,398,874</u>	<u>\$ 37,486</u>	<u>\$ 12,885,873</u>	<u>\$ 19,265,635</u>	<u>\$ 284,852</u>	<u>\$ 5,621,000</u>	<u>\$ -</u>	<u>\$ 5,621,000</u>	<u>\$ 5,905,852</u>
<b>Reconciliation from financial statements to MTP2</b>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	\$ 19,265,635	\$ (19,265,635)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to other funds (capital)	-	-	(521,150)	521,150	-	-	-	-	-
Rounding	-	-	-	-	(1)	1	-	1	-
<b>Totals Per MTP2</b>	<u>\$ 32,398,874</u>	<u>\$ 37,486</u>	<u>\$ 31,630,359</u>	<u>\$ 521,150</u>	<u>\$ 284,851</u>	<u>\$ 5,621,001</u>	<u>\$ -</u>	<u>\$ 5,621,001</u>	<u>\$ 5,905,852</u>

<sup>1</sup> and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town/City of Scituate  
Annual Supplemental Transparency Report (MTP2)  
Combining Schedule of  
Reportable Government Services with  
Reconciliation to MTP2  
Education Department  
Fiscal Year Ended March 31, 2019

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance <sup>1</sup>	Beginning Fund Fund Balance <sup>1</sup> (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance <sup>1</sup> (Deficit)	Ending Fund Balance <sup>1</sup> (Deficit)
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018</b> <i>No misc. adjustments made for fiscal 2018</i>						\$ 5,546,107	-	\$ 5,546,107	
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018 adjusted</b>						<u>\$ 5,546,107</u>	-	<u>\$ 5,546,107</u>	
School Unrestricted Fund	\$ 4,775,091	\$ 19,265,635	\$ 24,344,455	\$ -	\$ (303,729)	\$ 4,904,955	\$ -	\$ 4,904,955	\$ 4,601,226
NWR	109,755	-	91,558	-	18,197	(1,843)	-	(1,843)	16,354
School Lunch Fund	353,061	-	359,077	-	(6,016)	42,694	-	42,694	36,678
Capital Reserve	-	-	-	-	-	384,011	-	384,011	384,011
Housing Aid Reimbursement	60,072	-	-	-	60,072	-	-	-	60,072
Special Revenues	891,692	-	967,389	-	(75,697)	213,630	-	213,630	137,933
Jobs Fund	30,998	-	27,611	-	3,387	2,660	-	2,660	6,047
<b>Totals per audited financial statements</b>	<u>\$ 6,220,669</u>	<u>\$ 19,265,635</u>	<u>\$ 25,790,090</u>	<u>\$ -</u>	<u>\$ (303,786)</u>	<u>\$ 5,546,107</u>	<u>\$ -</u>	<u>\$ 5,546,107</u>	<u>\$ 5,242,321</u>
<b><u>Reconciliation from financial statements to MTP2</u></b>									
Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2	\$ 19,265,635	\$ (19,265,635)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(1,103,309)	-	(1,103,933)	-	624	-	-	-	624
Rounding	-	-	-	-	(1)	-	-	-	(1)
<b>Totals Per MTP2</b>	<u>\$ 24,382,995</u>	<u>\$ -</u>	<u>\$ 24,686,157</u>	<u>\$ -</u>	<u>\$ (303,163)</u>	<u>\$ 5,546,107</u>	<u>\$ -</u>	<u>\$ 5,546,107</u>	<u>\$ 5,242,944</u>
<b><u>Reconciliation from MTP2 to UCOA</u></b>									
No reconciling items from MTP2 to UCOA	<u>-</u>		<u>-</u>						
<b>Totals per UCOA Validated Totals Report</b>	<u>\$ 24,382,995</u>		<u>\$ 24,686,157</u>						

<sup>1</sup> and Net Position if Enterprise Fund activity is included in the transparency portal report.